



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF GENOA CITY MUNICIPAL WATER UTILITY

Principal Office: 715 WALWORTH STREET
P.O. BOX 428
GENOA CITY, WI 53128-0428

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF GENOA CITY MUNICIPAL WATER UTILITY**Utility Address:** 715 WALWORTH STREET
P.O. BOX 428
GENOA CITY, WI 53128-0428**When was utility organized?** 1/1/1922**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS THERESA BICE**Title:** VILLAGE CLERK/TREASURER**Office Address:**715 WALWORTH STREET
P.O. BOX 428
GENOA CITY, WI 53128-0428**Telephone:** (414) 279 - 6472**Fax Number:** (414) 279 - 3289**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MRS KAREN S HALL CPA**Title:** AUDITOR**Office Address:** PATRICK W. ROMENESKO, S.C.1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147**Telephone:** (414) 248 - 0220**Fax Number:** (414) 248 - 8429**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR PATRICK W ROMENESKO CPA**Title:** AUDITOR/SHAREHOLDER**Office Address:** PATRICK W. ROMENESKO, S.C.1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147**Telephone:** (414) 248 - 0220**Fax Number:** (414) 248 - 8429**E-mail Address:****Date of most recent audit report:** 3/18/1998**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JOHN WRZESZCZ**Title:** UTILITIES SUPERINTENDENT**Office Address:**

715 WALWORTH STREET

P.O. BOX 428

GENOA CITY, WI 53128

Telephone: (414) 279 - 6472**Fax Number:** (414) 279 - 3289**E-mail Address:** gcpw@genevaonline.com

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR BILL ANDERSON

MS NADINE COVELL

MR MARK WINGATE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	208,309	173,285	1
Operating Expenses:			
Operation and Maintenance Expense (401)	95,548	89,052	2
Depreciation Expense (403)	39,554	20,524	3
Amortization Expense (404)	0	0	4
Taxes (408)	35,465	15,614	5
Total Operating Expenses	170,567	125,190	
Net Operating Income	37,742	48,095	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	37,742	48,095	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,910	1,803	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	11,910	1,803	
Total Income	49,652	49,898	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	49,652	49,898	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	26,867	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	26,867	0	
Net Income	22,785	49,898	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	113,068	50,496	19
Balance Transferred from Income (433)	22,785	49,898	20
Miscellaneous Credits to Surplus (434)	31,430	12,674	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	167,283	113,068	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on investments	10,561	4
Interest on special assessments	1,349	5
Total (Acct. 419):	11,910	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Tax equivalent waived by village	31,430	9
Total (Acct. 434):	31,430	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	208,309	0	0	0	208,309	1
Less: interdepartmental sales	0	0	0		0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0		0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0		0	6
Revenues subject to Wisconsin Remainder Assessment	208,309	0	0	0	208,309	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,616,944	2,194,457	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	228,639	189,304	2
Net Utility Plant	2,388,305	2,005,153	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	170,562	175,983	6
Special Funds (125)	152,873	0	7
Total Other Property and Investments	323,435	175,983	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	64,741	72,744	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	34,152	31,045	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	126,596	79,559	14
Materials and Supplies (150)	4,466	4,006	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	229,955	187,354	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,941,695	2,368,490	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	151,736	151,736	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	167,283	113,068	23
Total Proprietary Capital	319,019	264,804	
LONG-TERM DEBT			
Bonds (221)		0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,646,642	988,938	26
Total Long-Term Debt	1,646,642	988,938	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	87,726	288,085	28
Payables to Municipality (233)	154,897	93,547	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	603	708	33
Total Current and Accrued Liabilities	243,226	382,340	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	732,808	732,408	38
Total Liabilities and Other Credits	2,941,695	2,368,490	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,521,874	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	95,070				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,616,944	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	228,639	0	0	0	9
Total Accumulated Provision	228,639	0	0	0	
Net Utility Plant	2,388,305	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	189,304				189,304	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	39,554				39,554	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	381				381	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
Total credits	39,935	0	0	0	39,935	13
Debits during year						14
Book cost of plant retired	600				600	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	600	0	0	0	600	19
Balance End of Year	228,639	0	0	0	228,639	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.95%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,466	4,006	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	4,466	4,006	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	151,736	1
Changes during year (explain):		
NONE	0	2
Balance end of year	151,736	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1996 Water BAN's	07/19/1996	01/01/1998	5.00%	1,646,642	1
Total for Account 224				<u>1,646,642</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	35,465	2
Charged electric department expense	0	3
Charged sewer department expense	360	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	35,825	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	3,973	7
PSC Remainder Assessment	422	8
Other (explain):		
Tax equivalent waived by village	31,430	9
Total payments and other debits	35,825	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1996 Water BAN's	0	26,867	26,867	0	3
Subtotal	0	26,867	26,867	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	26,867	26,867	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	732,408	0	0	0	0	732,408	1
Add credits during year:							
For Services	400	0	0	0	0	400	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	732,808	0	0	0	0	732,808	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments receivable	170,562	2
Total (Acct. 124):	170,562	
Special Funds (125):		
Special redemption fund	137,946	3
Depreciation reserve fund	14,927	4
Total (Acct. 125):	152,873	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	34,152	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	34,152	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
NONE	0	12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Delinquent water bills placed on 1997 tax roll	20,368	13
Special assessment principal and interest on 1997 tax roll	14,982	14
Public fire protection costs due from village	68,172	15
Joint meter costs due from sewer	2,143	16
Unsettled items with village from 1996 balance	20,931	17
Total (Acct. 145):	126,596	
Prepayments (165):		
NONE	0	18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	0	19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	20
Total (Acct. 183):	0	
Payables to Municipality (233):		
Short term loan from general fund to pay invoices	10,000	21
Recurring montly bills reimbursed	144,897	22
Total (Acct. 233):	154,897	
Other Deferred Credits (253):		
NONE	0	23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,048,195	0	0	0	2,048,195	1
Materials and Supplies	4,236	0	0	0	4,236	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	208,971	0	0	0	208,971	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	732,608	0	0	0	732,608	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	1,110,852	0	0	0	1,110,852	
Net Operating Income	37,742	0	0	0	37,742	8
Net Operating Income as a percent of						
Average Net Rate Base	3.40%	N/A	N/A	N/A	3.40%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	151,736	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	140,175	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	291,911	
Net Income		
Net Income	22,785	5
Percent Return on Proprietary Capital	7.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

There was a total of \$61,061 of interest paid in 1997 of which \$34,194 was capitalized to plant accounts.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 16, 1998

Ms. Theresa Bice, Clerk
Genoa City Municipal Water Utility
715 Walworth Street
Genoa City, WI 53128-0428

1997 Analytical Review DWCCA-2200-PJL

Dear Ms. Bice:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Paragraph No. 1 of our letter dated November 18, 1996, with regard to analytical review of the 1995 annual report, authorized a composite depreciation rate of 2.21 percent effective January 1, 1997. Since that time, there has been a major plant expansion resulting in an increase in depreciable plant from \$563,725 at December 31, 1995, to \$2,521,624 at December 31, 1997. As a result of this large increase in total plant, the 2.21 percent composite depreciation rate should only be used during 1997 and 1998. A revised composite depreciation rate of 1.98 percent should be used by your utility effective January 1, 1999. Our composite rate calculation is enclosed. The individual rates used for all primary plant accounts are the maximum rates for the benchmark ranges. The reason for the decrease in the composite rate is the lengthy service life for water mains.

2. During our review we noted that the amount added to Account 345, Services, for the one service reported as added during the year was only \$92.00. In our experience services generally cost between \$400 and \$1,000. Please explain the low cost of this service.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

pjl:w:\COMPL\LEEGE\2200 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		206,741	1
Total Sales of Water		206,741	
Other Operating Revenues			
Forfeited Discounts (470)		0	2
Other Water Revenues (474)		1,568	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		1,568	
Total Operating Revenues		208,309	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		54,257	5
General Operating Expenses (680-690)		41,291	6
Total Operation and Maintenance Expenses		95,548	
Other Operating Expenses			
Depreciation Expense (403)		39,554	7
Amortization Expense (404)		0	8
Taxes (408)		35,465	9
Total Other Operating Expenses		75,019	
Total Operating Expenses		170,567	
NET OPERATING INCOME		37,742	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	506	28,759	100,814	4
Commercial	72	11,151	29,733	5
Industrial	2	1,186	2,615	6
Total Metered Sales to General Customers (461)	580	41,096	133,162	
Private Fire Protection Service (462)	1		1,084	7
Public Fire Protection Service (463)	1		68,172	8
Other Sales to Public Authorities (464)	15	1,863	4,323	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	597	42,959	206,741	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	68,172	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	68,172	
Forfeited Discounts (470):		
Customer late payment charges	0	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,402	7
Other (specify):		
Other miscellaneous sales	166	8
Total Other Water Revenues (474)	1,568	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	43,764	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	1,821	3
Chemicals (630)	3,043	4
Supplies and Expenses (640)	2,734	5
Repairs of Water Plant (650)	2,895	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	54,257	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,758	8
Office Supplies and Expenses (681)	3,857	9
Outside Services Employed (682)	4,721	10
Insurance Expense (684)	2,500	11
Employees Pensions and Benefits (686)	20,976	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,479	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	41,291	
Total Operation and Maintenance Expenses	95,548	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		31,430	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		360	2
Net property tax equivalent		31,070	
Social Security		3,973	3
PSC Remainder Assessment		422	4
Other (specify): NONE		0	5
Total tax expense		35,465	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.267160				3
County tax rate	mills		6.249684				4
Local tax rate	mills		10.324425				5
School tax rate	mills		16.165704				6
Voc. school tax rate	mills		2.091417				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		35.098390				10
Less: state credit	mills		2.425366				11
Net tax rate	mills		32.673024				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.324425				14
Combined School Tax Rate	mills		18.257121				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.581546				17
Total Tax Rate	mills		35.098390				18
Ratio of Local and School Tax to Total	dec.		0.814326				19
Total tax net of state credit	mills		32.673024				20
Net Local and School Tax Rate	mills		26.606506				21
Utility Plant, Jan. 1	\$	1,574,516	1,574,516				22
Materials & Supplies	\$	4,006	4,006				23
Subtotal	\$	1,578,522	1,578,522				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,578,522	1,578,522				26
Assessment Ratio	dec.		0.748358				27
Assessed Value	\$	1,181,300	1,181,300				28
Net Local & School Rate	mills		26.606506				29
Tax Equiv. Computed for Current Year	\$	31,430	31,430				30
Tax Equivalent per 1994 PSC Report	\$	12,444					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	31,430					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	250	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	34,699	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	2,641	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	37,590	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	1,560	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	18,417	12,051	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	19,977	12,051	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	29,525	0	22
Water Treatment Equipment (332)	44,301	0	23
Total Water Treatment Plant	73,826	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	250	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	34,699	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	2,641	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	37,590	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	1,560	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	500	0	29,968	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	500	0	31,528	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	29,525	22
Water Treatment Equipment (332)	0	0	44,301	23
Total Water Treatment Plant	0	0	73,826	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	11,000	930,078	26
Transmission and Distribution Mains (343)	1,051,932	0	27
Fire Mains (344)	0	0	28
Services (345)	174,035	92	29
Meters (346)	36,212	5,737	30
Hydrants (348)	158,950	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	1,432,129	935,907	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	337	0	35
Computer Equipment (372.1)	3,960	0	36
Transportation Equipment (373)	2,436	0	37
Other General Equipment (379)	4,261	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	10,994	0	
Total utility plant in service directly assignable	1,574,516	947,958	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	1,574,516	947,958	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	941,078	26
Transmission and Distribution Mains (343)	0	0	1,051,932	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	174,127	29
Meters (346)	100	0	41,849	30
Hydrants (348)	0	0	158,950	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	100	0	2,367,936	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	337	35
Computer Equipment (372.1)	0	0	3,960	36
Transportation Equipment (373)	0	0	2,436	37
Other General Equipment (379)	0	0	4,261	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	10,994	
Total utility plant in service directly assignable	600	0	2,521,874	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	600	0	2,521,874	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	4,195	4,195	1
February	0	0	3,852	3,852	2
March	0	0	4,209	4,209	3
April	0	0	4,147	4,147	4
May	0	0	4,543	4,543	5
June	0	0	5,160	5,160	6
July	0	0	5,040	5,040	7
August	0	0	4,513	4,513	8
September	0	0	4,518	4,518	9
October	0	0	4,485	4,485	10
November	0	0	5,622	5,622	11
December	0	0	5,958	5,958	12
Total for year	0	0	56,242	56,242	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				2,135	14
Other utility use explanation:					15
Broken mains					
Fill new mains					
Backwash filter					
Water pumped into distribution system				54,107	16
Less: Water sold				42,959	17
Losses and unaccounted for				11,148	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				565	21
Date of maximum: 11/10/1997					22
Cause of maximum:					23
Fill new water tower & main breaks					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 11/17/1997					25
Total KWH used for pumping for the year				334,400	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
521 FIRST STREET	BH182	1,085	16	432,000	Yes	1
521 FIRST STREET	BH183	85	16	432,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	B1	B2	WELL #1	1
Location	521 FIRST STREET	521 FIRST STREET	521 FIRST STREET	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	CRANE DEMING	ALLIS CHALMERS	GRUNDFUS	5
Year Installed	1997	1967	1985	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	300	300	300	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	GRUNDFUS	9
Year Installed	1997	1975	1985	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	25	85	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2			14
Location	521 FIRST STREET			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	GRUNDFUS			18
Year Installed	1980			19
Type	SUBMERSIBLE			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	GRUNDFUS			22
Year Installed	1980			23
Type	ELECTRIC			24
Horsepower	25			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVOIR #1	TOWER #1	TOWER #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
Year constructed	1927	1927	1997	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	12	135	166	9
				10
Total capacity in gallons	110,000	50,000	500,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16
				17
Filters, type (gravity, pressure, other, none)	PRESSURE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	432.0000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	13,053	0	0	0	13,053
M	D	6.000	11,879	0	0	0	11,879
P	D	6.000	896	0	0	0	896
M	D	8.000	3,048	0	0	0	3,048
P	D	8.000	10,015	0	0	0	10,015
P	T	12.000	8,633	0	0	0	8,633
P	T	16.000	483	0	0	0	483
Total Within Municipality			48,007	0	0	0	48,007
Total Utility			48,007	0	0	0	48,007

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	150	0	0	0	150	0	1
L	0.750	277	0	0	0	277	0	2
M	1.000	144	1	0	0	145	0	3
M	1.500	4	0	0	0	4	0	4
M	2.000	3	0	0	0	3	0	5
M	3.000	1	0	0	0	1	0	6
M	4.000	1	0	0	0	1	0	7
Total Utility		580	1	0	0	581	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	487	0	0	10	497	67	1
0.750	89	55	5	0	139	0	2
1.000	21	0	0	0	21	0	3
1.500	4	0	0	0	4	0	4
2.000	3	0	0	0	3	0	5
Total:	604	55	5	10	664	67	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	438	48	1	0	0	10	497	1
0.750	139	0	0	0	0	0	139	2
1.000	0	15	1	3	0	2	21	3
1.500	0	3	0	1	0	0	4	4
2.000	0	2	0	1	0	0	3	5
Total:	577	68	2	5	0	12	664	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	4	4	1
Within Municipality	109	0	0	1	110	2
Total Fire Hydrants	109	0	0	5	114	
Flushing Hydrants						
	0	0	0	7	7	3
Total Flushing Hydrants	0	0	0	7	7	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	220
Number of distribution system valves end of year:	144
Number of distribution valves operated during year:	30

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Salaries and Wages (600) Another full-time employee was hired in 1997.

Supplies and Expenses (640) Additional supplies were needed to service utility growth.

Administrative and General Salaries (680) The village allocated more wages to the utility in 1997.

Outside Services Employed (682) Costs for impact fee study in 1996.

Employees Pensions and Benefits (686) Another full-time employee was hired in 1997.

Water Utility Plant in Service (Page W-08)

Distribution Reservoirs and Standpipes (342) Construction on new 500,000 gallon tower completed in 1997.

Electric Pumping Equipment (325) A new pump was installed to replace old failing unit.

Water Services (Page W-16)

New services are charged per PSC rates.

Hydrants and Distribution System Valves (Page W-18)

The utility did a complete inventory of hydrants in 1997 and adjustments were recorded in column (e).

Number of hydrants operated and number of distribution valvaees operated during the year--The utility has been informed of this and corrective action will be taken.
